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Abstract

Today, almost all states are, or at least claim to be, nation-states. As such, they subscribe to the legitimating doctrine of national sovereignty and claim to derive state power from, as well as exercise it for, a nation. Yet, despite great similarities in terms of juridical statehood, empirically, states vary a lot in terms of how successful they are in governing their societies. This study asks how we can understand this variation in empirical statehood and, more specifically, it asks how we can understand the varying abilities of states to solve the collective dilemma of taxation.

Following a historical institutional approach, the argument developed and tested in this study relates the ability of states to solve the collective action dilemma of taxation to the formal criteria for citizenship specified in key legal and policy documents during formative periods of state development. More specifically, building on the argument that a shared national identity is decisive for solving collective action problems such as the one of taxation, this study contends that the degree to which the national political community is officially recognized as ethnically diverse influences notions of 'us' and 'them' and, ultimately, tax state development.

The empirical investigation – a comparative case study of Botswana, Zambia, and Uganda – reveals that there is an unambiguous causal relationship between the degree to which ethnic diversity becomes recognized in key legal and policy documents during formative periods of state development and the ability of states to collect taxes. The results reveal that the non-recognition of ethnic diversity in the form of an assimilative approach towards citizenship is more conducive to tax state development than is recognition, depending on how many ethnic cleavages that are officially recognized within a multicultural approach recognizing only one dimension of ethnicity, in the end making a multi-dimensional multicultural approach towards citizenship more conducive to tax state development than a one-dimensional approach.

Keywords: Institutions, institutional theory, states, statehood, taxation, taxes, citizenship, assimilation, multiculturalism, ethnic diversity, ethnicity, identity, sub-Saharan Africa, Botswana, Zambia, Uganda.